REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII] Trivandrum, Wednesday, 14th February 1962 / 25th Magha 1883 [No. 33

THE TRAVANCORE-COCHIN MEDICAL PRACTITIONERS (AMENDMENT) BILL, 1960

(Report of the Select Committee)

The Bill which was published in the Gazette Extraordinary dated the 15th July 1960 was introduced in the Legislative Assembly on the 19th July 1960 and was referred to a Select Committee on the same date. The Report of the Select Committee was presented to the Assembly on the 9th June 1961. On the 17th November 1961, the House took up for consideration the Bill as reported and after discussion recommitted it to the same Select Committee.

2. The Select Committee met on the 1st February 1962. The Committee were of the view that a comprehensive legislation on the subject would be desirable and that the Government may take immediate necessary steps in that direction. The Committee therefore felt that the present Bill need not be pursued and recommended that it be dropped.

V. K. VELAPPAN,
Chairman of the Select Committee.

Legislature Secretariat,
Trivandrum,
14th February 1962.

D. TIRUMALAI,
Secretary,
Legislative Assembly.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1962.

REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII.] Trivandrum, Wednesday, 14th February, 1962 / 25th Magha 1883 [No. 34

CONTENTS

Report of the Select Committee on the General Sales Tax (Amendment and Validation) Bill, 1961 and the Bill as Reported by the Committee.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1962.

THE GENERAL SALES TAX (AMENDMENT AND VALIDATION) BILL, 1961

(Report of the Select Committee)

The Select Committee to which the General Sales Tax (Amendment and Validation) Bill, 1961 was referred have considered the Bill clause by clause and now submit this, their report with the Bill as reported by the Committee annexed thereto.

2. The Bill was published in the Gazette Extraordinary dated the 19th November 1961.

3. The Bill was introduced in the Legislative Assembly on the 20th December 1961 and the motion for reference to a Select Committee was adopted on the same day.

4. The Committee met on the 2nd February 1962 and recommended that the Bill be adopted subject to certain verbal amendments.

R. SANKAR,

Chairman of the Select Committee.

THE GENERAL SALES TAX (AMENDMENT AND VALIDATION) BILL, 1961

(As amended by the Select Committee)

(Words underlined indicate the changes suggested by the Committee)

A

BILL

further to amend the General Sales Tax Act, 1125, and to validate the levy, assessment and collection of tax on certain sales.

Preamble.—WHEREAS it is expedient further to amend the General Sales Tax Act, 1125, for the purpose hereinafter appearing and to validate the levy, assessment and collection of tax on certain sales;

BE it enacted in the Thirteenth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the General Sales Tax (Amendment and Validation) Act, 1962.

2. *Amendment of section 26.*—(1) In section 26 of the General Sales Tax Act, 1125 (Act XI of 1125), hereinafter referred to as the principal Act,—

(i) in clause (b) of sub-section (1), for the figures, letters and words "31st day of March 1951", the figures, letters and words "6th day of September 1955", shall be substituted;

(ii) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (1), any sale or purchase which took place on or before the 6th day of September, 1955, shall be deemed to have been taken place inside the State, if the goods had actually been delivered as a direct result of such sale or purchase for the purpose of consumption in the State, though the property in the goods by reason of such sale or purchase passed in another State under the general law relating to sale of goods, and be subject to tax under this Act accordingly."

(2) The amendments made by sub-section (1) shall be deemed to have come into force on the 1st day of April, 1951.

3. *Validation of the levy, collection, etc., of taxes.*—Notwithstanding anything contained in any judgment, decree or order of any court, authority or tribunal, or any notification under section 6 of the principal Act or any press note issued by the Government,—

(a) all taxes levied, assessed or collected on sales or purchases falling within the purview of sub-section (2A) of section 26 of the principal Act as amended by this Act shall for all purposes be deemed to be, and to have always been, validly levied, assessed or collected; and

(b) all proceedings taken, orders passed and acts done by any officer, authority or tribunal for the levy, assessment or collection of tax on such sales or purchases shall for all purposes be deemed to be, and to have always been, taken, passed and done in accordance with law, and all such proceedings, orders and acts may be continued as if taken, passed and done under the principal Act as amended by this Act:

Provided that nothing in this Act shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette, if such act or omission was not an offence under the principal Act before the aforesaid date, but for the provisions of this Act.

Legislature Secretariat,
Trivandrum,
14th February 1962.

D. TIRUMALAI,
Secretary,
Legislative Assembly.